

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	
<i>Plaintiff,</i>)	Case No. 2:23-cv-13093-SFC-
)	DRG
v.)	
)	
JOHN M. MCLEOD,)	
)	
<u><i>Defendant.</i></u>)	

DECLARATION OF IRS REVENUE OFFICER STEVEN KOVSCEK

I, Steven Kovscek, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a Revenue Officer Advisor with the Internal Revenue Service, employed in the Small Business/Self-Employed Division, Central Collection Area, Civil Enforcement Advisory & Support Operations – Territory 1. My post of duty is in Detroit, Michigan. I have been a Revenue Officer for nearly 37 years.

2. Through my training and experience, I am familiar with IRS record keeping procedures, including the IRS's methods of keeping electronic data and other files related to the assessment and collection of taxes and the implementation of tax liens.

3. My training and experience have made me familiar with the IRS's computer system for storing and tracking information about the debtor's accounts. That computer system is called the Integrated Data Retrieval System (IDRS). As

transactions (such as assessments or payments) occur on an account for a particular tax period, the transactions are electronically recorded on the IDRS. The IDRS entries are made automatically in some cases. If they are manually made, IRS policy requires them to be made by, or at the direction of, a person who has personal knowledge of the transaction being recorded, and at or shortly after the time of the event recorded. IDRS records are created and maintained in the regular course of IRS business.

4. As part of my duties as a Revenue Officer Advisor and in preparation of this Declaration, I reviewed the account transcripts generated through IDRS detailing John M. McLeod's outstanding federal tax liabilities and penalties.

5. Attached hereto as Exhibit A is a copy of an account transcript for John M. McLeod's 2002 federal tax liabilities and penalties.

6. As shown thereon, a delegate of the Secretary of the Treasury made assessments on October 3, 2005, against John M. McLeod for income tax in the amount of \$31,703, and an accuracy penalty pursuant to 26 U.S.C. § 6662 in the amount of \$6,340.60 for tax year 2002, together with assessments of the late filing penalty and interest. Late payment penalties were later assessed.

7. Attached hereto as Exhibit B is a copy of an account transcript for John M. McLeod's 2003 federal tax liabilities and penalties.

8. As shown therein, a delegate of the Secretary of the Treasury made

assessments on August 29, 2005, against John M. McLeod for income tax in the amount of \$21,260 and an accuracy penalty pursuant to 26 U.S.C. § 6662 in the amount of \$4,252 for tax year 2003, together with an assessment of interest. Late payment penalties were later assessed.

9. Attached hereto as Exhibit C is a copy of an account transcript for John M. McLeod's 2004 federal tax liabilities and penalties.

10. As shown thereon, a delegate of the Secretary of the Treasury made assessments on April 30, 2007, against John M. McLeod for income tax in the amount of \$23,371 and an accuracy penalty pursuant to 26 U.S.C. § 6662 in the amount of \$4,674 for tax year 2004, together with an assessment of interest. Late payment penalties were later assessed.

11. On or about June 18, 2012, a delegate of the Secretary of the Treasury made an assessment against John M. McLeod for a frivolous filing penalty pursuant to 26 U.S.C. § 6702(a) for tax year 2009. A transcript for that penalty is attached hereto as Exhibit D.

12. On or about August 22, 2022, a delegate of the Secretary of the Treasury made an assessment against John M. McLeod for a frivolous filing penalty pursuant to 26 U.S.C. § 6702(a) for tax year 2019. A transcript for that penalty is attached hereto as Exhibit E.

13. For purposes of the motion for a default judgment that I was told this

declaration will support, I worked with specialists at the IRS to manually calculate the amounts of tax and interest owed personally by John M. McLeod for tax years 2002, 2003, and 2004 without any associated penalties and interest on those penalties (because the penalties are being treated as having been discharged as a personal liability in bankruptcy). The calculation is attached hereto as Exhibit F. Adding all of the taxes and interest due for tax years 2002, 2003, and 2004, and applying all payments thereto, the total balance due is \$40,296.28, calculated as of June 1, 2024. In this regard, if the penalties (and interest attributable to them) are removed, then tax year 2004 would result in an overpayment that has to be subtracted from the balances for tax years 2002 and 2003.

14. Attached hereto as Exhibit G is a copy of an INTST, which shows the current amounts owed by John M. McLeod for the frivolous filing penalties for 2009 and 2019, calculated as of June 1, 2024. The total amount due for tax years 2009 and 2019 is \$12,550.37, calculated as of June 1, 2024.

15. Despite proper notice and demand, John M. McLeod failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, the transcripts show that he remains liable to the United States in the amount of \$181,573.60, plus statutory additions and interest accruing from and after June 1, 2024.

16. However, of that sum, the tax-related penalties for tax years 2002 to


2004 together with interest on said penalties account for \$128,726.95.

17. On November 3, 2008, the IRS received a timely request from John M. McLeod for a collection due process (“CDP”) hearing for his 2002, 2003, and 2004 federal tax liabilities and penalties. On November 14, 2010, the CDP hearing was resolved (as provided in 26 U.S.C. § 6330(e)). During that time period, collection of John M. McLeod’s liabilities is prohibited by 26 U.S.C. § 6330(e).

18. Collection of John M. McLeod’s liabilities was also prohibited by 26 U.S.C. § 6503(h) when he filed for bankruptcy relief on May 9, 2012, and until six months after February 6, 2018, when he received his bankruptcy discharge.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 17, 2024.

A handwritten signature in black ink, appearing to read "Steven Kavscek", written over a horizontal line.

Steven Kavscek
Revenue Officer Advisor,
Internal Revenue Service

Exhibit A



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 05-09-2024
Response Date: 05-09-2024
Tracking Number: 105956931132

FORM NUMBER: 1040A
TAX PERIOD: Dec. 31, 2002

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-7205
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-3607

JOH M MCLE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	20,228.77	
ACCRUED INTEREST:	6,513.25	AS OF: May 20, 2024
ACCRUED PENALTY:	0.00	AS OF: May 20, 2024

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 26,742.02

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Separate
ADJUSTED GROSS INCOME:	124,326.00
TAXABLE INCOME:	116,561.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	May 01, 2004
PROCESSING DATE	May 31, 2004

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20042008	05-31-2004	\$0.00
n/a	09209-122-93058-4			
140	Inquiry for non-filing of tax return		02-23-2004	\$0.00
420	Examination of tax return		02-03-2005	\$0.00
160	Penalty for filing tax return after the due date 00-00-0000	20053808	10-03-2005	\$7,925.75
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy- Related Penalty 00-00-0000	20053808	10-03-2005	\$6,340.60
n/a	29247-657-00040-5			
300	Additional tax assessed by examination 00-00-0000	20053808	10-03-2005	\$31,703.00
n/a	29247-657-00040-5			
421	Closed examination of tax return		10-03-2005	\$0.00
336	Interest charged for late payment	20053808	10-03-2005	\$5,916.64
276	Penalty for late payment of tax	20063008	08-07-2006	\$3,011.78
276	Penalty for late payment of tax	20073008	08-06-2007	\$3,804.36
706	Credit transferred in from 1040 200712		04-15-2008	-\$2,253.11
971	Notice issued CP 071C		08-04-2008	\$0.00
276	Penalty for late payment of tax	20083008	08-04-2008	\$1,109.60
971	Collection due process Notice of Intent to Levy -- issued		10-14-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-21-2008	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-03-2008	\$0.00
971	Collection due process request received timely		11-03-2008	\$0.00
520	Bankruptcy or other legal action filed		11-03-2008	\$0.00
960	Appointed representative		03-06-2012	\$0.00
521	Removed bankruptcy or other legal action		11-14-2010	\$0.00
971	Tax period blocked from automated levy program		11-19-2012	\$0.00
520	Bankruptcy or other legal action filed		05-09-2012	\$0.00
961	Removed appointed representative		02-21-2019	\$0.00
521	Removed bankruptcy or other legal action		02-06-2018	\$0.00
971	Notice issued CP 071C		08-05-2019	\$0.00
196	Interest charged for late payment	20192905	08-05-2019	\$49,517.03
971	Notice issued CP 071C		08-03-2020	\$0.00

196	Interest charged for late payment	20202905 08-03-2020	\$5,256.11
582	Lien placed on assets due to balance owed	03-19-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	03-23-2021	\$0.00
582	Lien placed on assets due to balance owed	06-11-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	06-15-2021	\$0.00
971	Collection due process request received timely	07-22-2021	\$0.00
960	Appointed representative	08-18-2021	\$0.00
971	Tax period blocked from automated levy program	08-11-2021	\$0.00
971	First Levy Issued on Module	08-11-2021	\$0.00
582	Lien placed on assets due to balance owed	09-03-2021	\$0.00
670	Payment Levy	09-23-2021	-\$1,734.30
670	Payment Levy	10-26-2021	-\$1,734.30
670	Payment Levy	11-03-2021	-\$6.70
670	Payment Levy	11-19-2021	-\$1,734.30
670	Payment Levy	12-21-2021	-\$1,885.70
670	Payment Levy	01-26-2022	-\$1,885.70
670	Payment Levy	02-23-2022	-\$1,885.70
961	Removed appointed representative	03-21-2022	\$0.00
673	Payment	03-24-2022	-\$894.94
670	Payment Levy	04-25-2022	-\$1,810.75
673	Payment	03-24-2022	-\$990.76
672	Removed payment CIVIL PENALTY 200412	03-24-2022	\$990.76
672	Removed payment CIVIL PENALTY 200512	03-24-2022	\$894.94
673	Payment	04-25-2022	-\$74.95
672	Removed payment CIVIL PENALTY 200512	04-25-2022	\$74.95
670	Payment Levy	05-25-2022	-\$1,885.70
670	Payment Levy	06-23-2022	-\$2,931.50

670	Payment Levy	07-26-2022	-\$2,931.50
670	Payment Levy	08-25-2022	-\$2,931.50
670	Payment Levy	09-02-2022	-\$465.25
670	Payment Levy	09-23-2022	-\$2,931.50
670	Payment Levy	10-26-2022	-\$2,931.50
971	Notice issued CP 071D	11-14-2022	\$0.00
196	Interest charged for late payment	20224305 11-14-2022	\$8,600.02
670	Payment Levy	10-31-2022	-\$1,106.76
670	Payment Levy	11-18-2022	-\$2,931.50
670	Payment Levy	12-05-2022	-\$9.47
670	Payment Levy	12-21-2022	-\$3,211.80
670	Payment Levy	01-04-2023	-\$909.47
670	Payment Levy	01-26-2023	-\$3,211.80
670	Payment Levy	02-01-2023	-\$9.47
670	Payment Levy	02-06-2023	-\$9.47
670	Payment Levy	02-23-2023	-\$3,211.80
670	Payment Levy	03-01-2023	-\$9.47
670	Payment Levy	03-10-2023	-\$66.95
670	Payment Levy	03-24-2023	-\$3,211.80
670	Payment Levy	04-05-2023	-\$309.47
670	Payment Levy	04-25-2023	-\$3,211.80

670	Payment Levy	05-03-2023	-\$9.47
670	Payment Levy	05-24-2023	-\$3,211.80
670	Payment Levy	05-31-2023	-\$1,009.47
670	Payment Levy	06-23-2023	-\$3,211.80
670	Payment Levy	06-30-2023	-\$49.47
670	Payment Levy	07-26-2023	-\$3,211.80
670	Payment Levy	08-04-2023	-\$509.47
670	Payment Levy	08-24-2023	-\$3,211.80
670	Payment Levy	09-01-2023	-\$9.47
670	Payment Levy	09-25-2023	-\$3,211.80
670	Payment Levy	10-04-2023	-\$176.50
670	Payment Levy	10-18-2023	-\$1,000.00
670	Payment Levy	10-26-2023	-\$3,211.80
670	Payment Levy	11-03-2023	-\$788.20
670	Payment Levy	11-17-2023	-\$3,307.70
670	Payment Levy	12-13-2023	-\$1,816.06
520	Bankruptcy or other legal action filed	12-05-2023	\$0.00
670	Payment Levy	12-21-2023	-\$3,313.00
670	Payment Levy	01-03-2024	-\$854.06
670	Payment Levy	01-25-2024	-\$3,313.00
670	Payment Levy	02-05-2024	-\$209.47

670	Payment Levy	02-22-2024	-\$3,313.00
670	Payment Levy	03-01-2024	-\$2,009.47
670	Payment Levy	03-26-2024	-\$3,313.00
670	Payment Levy	03-29-2024	-\$2,009.47
670	Payment Levy	04-25-2024	-\$3,313.00

This Product Contains Sensitive Taxpayer Data

Exhibit B

**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 05-09-2024
Response Date: 05-09-2024
Tracking Number: 105956931132

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2003

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-7205
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-3607

JOH M MCLE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	52,000.00	
ACCRUED INTEREST:	6,730.30	AS OF: May 20, 2024
ACCRUED PENALTY:	0.00	AS OF: May 20, 2024

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 58,730.30

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Separate
ADJUSTED GROSS INCOME:	103,267.00
TAXABLE INCOME:	92,417.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	37.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 15, 2004
PROCESSING DATE	May 31, 2004

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20042008	05-31-2004	\$0.00
n/a	09221-125-25532-4			
806	W-2 or 1099 withholding		04-15-2004	-\$362.99
846	Refund issued		05-28-2004	\$362.99
420	Examination of tax return		02-03-2005	\$0.00
922	Review of unreported income		09-18-2005	\$0.00
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy- Related Penalty 00-00-0000	20053308	08-29-2005	\$4,252.00
n/a	29247-621-00023-5			
300	Additional tax assessed by examination 00-00-0000	20053308	08-29-2005	\$21,260.00
n/a	29247-621-00023-5			
421	Closed examination of tax return		08-29-2005	\$0.00
336	Interest charged for late payment	20053308	08-29-2005	\$1,851.54
276	Penalty for late payment of tax	20063008	08-07-2006	\$2,232.30
276	Penalty for late payment of tax	20073008	08-06-2007	\$2,551.20
971	Notice issued CP 071C		08-04-2008	\$0.00
276	Penalty for late payment of tax	20083008	08-04-2008	\$531.50
971	Collection due process Notice of Intent to Levy -- issued		10-14-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-21-2008	\$0.00
971	Collection due process request received timely		11-03-2008	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-03-2008	\$0.00
520	Bankruptcy or other legal action filed		11-03-2008	\$0.00
706	Credit transferred in from 1040 200812		04-15-2009	-\$2,348.08
960	Appointed representative		03-06-2012	\$0.00
521	Removed bankruptcy or other legal action		11-14-2010	\$0.00
971	Tax period blocked from automated levy program		11-19-2012	\$0.00
520	Bankruptcy or other legal action filed		05-09-2012	\$0.00
961	Removed appointed representative		02-21-2019	\$0.00
521	Removed bankruptcy or other legal action		02-06-2018	\$0.00
971	Notice issued CP 071C		08-05-2019	\$0.00
196	Interest charged for late payment	20192905	08-05-2019	\$26,779.57

971	Notice issued CP 071C		08-03-2020	\$0.00
196	Interest charged for late payment	20202905	08-03-2020	\$2,803.40
582	Lien placed on assets due to balance owed		03-19-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		03-23-2021	\$0.00
582	Lien placed on assets due to balance owed		06-11-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		06-15-2021	\$0.00
971	Collection due process request received timely		07-22-2021	\$0.00
960	Appointed representative		08-18-2021	\$0.00
971	Tax period blocked from automated levy program		08-11-2021	\$0.00
971	First Levy Issued on Module		08-11-2021	\$0.00
582	Lien placed on assets due to balance owed		09-03-2021	\$0.00
360	Fees and other expenses for collection		09-27-2021	\$120.00
670	Payment Levy		11-03-2021	-\$3.43
961	Removed appointed representative		03-21-2022	\$0.00
670	Payment Levy		09-02-2022	-\$30.00
971	Notice issued CP 071D		11-14-2022	\$0.00
196	Interest charged for late payment	20224305	11-14-2022	\$4,973.07
670	Payment Levy		10-31-2022	-\$273.07
670	Payment Levy		12-05-2022	-\$600.00
670	Payment Levy		01-04-2023	-\$100.00
670	Payment Levy		02-06-2023	-\$1,000.00
670	Payment Levy		03-01-2023	-\$1,000.00
670	Payment Levy		03-10-2023	-\$300.00
670	Payment Levy		04-05-2023	-\$700.00
670	Payment Levy		05-03-2023	-\$1,000.00
670	Payment Levy		05-31-2023	-\$1,000.00
670	Payment Levy		06-30-2023	-\$500.00

670	Payment Levy	08-04-2023	-\$500.00
670	Payment Levy	09-01-2023	-\$1,000.00
670	Payment Levy	10-04-2023	-\$832.97
670	Payment Levy	10-18-2023	-\$2,018.94
670	Payment Levy	11-03-2023	-\$954.68
608	Write-off of balance due	12-11-2023	-\$53,193.41
520	Bankruptcy or other legal action filed	11-20-2023	\$0.00
609	Reinstate balance due	12-11-2023	\$53,193.41
670	Payment Levy	12-13-2023	-\$193.41
670	Payment Levy	01-03-2024	-\$100.00
670	Payment Levy	02-05-2024	-\$900.00

This Product Contains Sensitive Taxpayer Data

Exhibit C



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 05-09-2024
Response Date: 05-09-2024
Tracking Number: 105956931132

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-7205
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-3607

JOH M MCLE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	56,000.00	
ACCRUED INTEREST:	2,380.94	AS OF: May 20, 2024
ACCRUED PENALTY:	0.00	AS OF: May 20, 2024

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 58,380.94

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Separate
ADJUSTED GROSS INCOME:	109,975.00
TAXABLE INCOME:	99,297.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 15, 2005
PROCESSING DATE	May 23, 2005

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20051908	05-23-2005	\$0.00
n/a	09221-107-84929-5			
806	W-2 or 1099 withholding		04-15-2005	-\$6,073.88
826	Credit transferred out to 1040 200112		04-15-2005	\$6,073.88
922	Review of unreported income		06-18-2006	\$0.00
420	Examination of tax return		05-11-2006	\$0.00
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy- Related Penalty 00-00-0000	20071608	04-30-2007	\$4,674.20
n/a	29247-496-00033-7			
300	Additional tax assessed by examination 00-00-0000	20071608	04-30-2007	\$23,371.00
n/a	29247-496-00033-7			
421	Closed examination of tax return		04-30-2007	\$0.00
336	Interest charged for late payment	20071608	04-30-2007	\$4,427.70
971	Notice issued CP 071C		08-04-2008	\$0.00
276	Penalty for late payment of tax	20083008	08-04-2008	\$3,155.08
971	Collection due process Notice of Intent to Levy -- issued		10-14-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-21-2008	\$0.00
971	Collection due process request received timely		11-03-2008	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-03-2008	\$0.00
520	Bankruptcy or other legal action filed		11-03-2008	\$0.00
960	Appointed representative		03-06-2012	\$0.00
521	Removed bankruptcy or other legal action		11-14-2010	\$0.00
971	Tax period blocked from automated levy program		11-19-2012	\$0.00
520	Bankruptcy or other legal action filed		05-09-2012	\$0.00
961	Removed appointed representative		02-21-2019	\$0.00
521	Removed bankruptcy or other legal action		02-06-2018	\$0.00
971	Notice issued CP 071C		08-05-2019	\$0.00
196	Interest charged for late payment	20192905	08-05-2019	\$23,297.12
276	Penalty for late payment of tax	20192905	08-05-2019	\$2,687.66
971	Notice issued CP 071C		08-03-2020	\$0.00
196	Interest charged for late payment	20202905	08-03-2020	\$3,024.44

582	Lien placed on assets due to balance owed	03-19-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	03-23-2021	\$0.00
582	Lien placed on assets due to balance owed	06-11-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	06-15-2021	\$0.00
971	Collection due process request received timely	07-22-2021	\$0.00
960	Appointed representative	08-18-2021	\$0.00
971	Tax period blocked from automated levy program	08-11-2021	\$0.00
971	First Levy Issued on Module	08-11-2021	\$0.00
582	Lien placed on assets due to balance owed	09-03-2021	\$0.00
670	Payment Levy	11-03-2021	-\$7.20
961	Removed appointed representative	03-21-2022	\$0.00
670	Payment Levy	09-02-2022	-\$630.00
670	Payment Levy	10-07-2022	-\$1,669.47
971	Notice issued CP 071D	11-14-2022	\$0.00
196	Interest charged for late payment	20224305 11-14-2022	\$5,341.81
670	Payment Levy	10-31-2022	-\$272.34
670	Payment Levy	12-05-2022	-\$1,400.00
670	Payment Levy	01-04-2023	-\$1,000.00
670	Payment Levy	02-01-2023	-\$2,000.00
670	Payment Levy	02-06-2023	-\$1,000.00
670	Payment Levy	03-01-2023	-\$1,000.00
670	Payment Levy	03-10-2023	-\$1,000.00
670	Payment Levy	04-05-2023	-\$1,000.00
670	Payment Levy	05-03-2023	-\$1,000.00
670	Payment Levy	06-30-2023	-\$1,000.00
670	Payment Levy	08-04-2023	-\$1,000.00

670	Payment Levy	09-01-2023	-\$1,000.00
670	Payment Levy	10-04-2023	-\$1,000.00
670	Payment Levy	10-18-2023	-\$1,000.00
971	Notice issued CP 071D	11-13-2023	\$0.00
196	Interest charged for late payment	20234305 11-13-2023	\$4,266.59
670	Payment Undesignated Bankruptcy	11-03-2023	-\$266.59
520	Bankruptcy or other legal action filed	12-05-2023	\$0.00
670	Payment Levy	01-03-2024	-\$100.00
670	Payment Levy	02-05-2024	-\$900.00

This Product Contains Sensitive Taxpayer Data

Exhibit D



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 05-15-2024
 Response Date: 05-15-2024
 Tracking Number: 105981695250

FORM NUMBER: CIVIL PENALTY

TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-7205

JOH MCLE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 7,000.00
 ACCRUED INTEREST: 312.66 AS OF: May 27, 2024
 ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 7,312.66

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
240	Miscellaneous penalty IRC 6702 Penalty for Filing Frivolous Tax Return 00-00-0000	20122305	06-18-2012	\$5,000.00
n/a	92254-550-52014-2			
290	Additional tax assessed 00-00-0000	20122305	06-18-2012	\$0.00
n/a	92254-550-52014-2			
971	Notice issued CP 0015		06-18-2012	\$0.00
971	Tax period blocked from automated levy program		11-19-2012	\$0.00

520	Bankruptcy or other legal action filed	05-09-2012	\$0.00
521	Removed bankruptcy or other legal action	02-06-2018	\$0.00
971	Notice issued CP 071C	08-05-2019	\$0.00
196	Interest charged for late payment	20192905 08-05-2019	\$1,522.27
971	Notice issued CP 071C	08-03-2020	\$0.00
196	Interest charged for late payment	20202905 08-03-2020	\$320.17
971	Collection due process Notice of Intent to Levy -- issued	03-10-2021	\$0.00
582	Lien placed on assets due to balance owed	03-19-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	03-23-2021	\$0.00
582	Lien placed on assets due to balance owed	06-11-2021	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	06-03-2021	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	06-15-2021	\$0.00
971	Collection due process request received timely	07-22-2021	\$0.00
960	Appointed representative	08-18-2021	\$0.00
971	Tax period blocked from automated levy program	08-11-2021	\$0.00
582	Lien placed on assets due to balance owed	09-03-2021	\$0.00
670	Payment Levy	11-03-2021	-\$2.44
961	Removed appointed representative	03-21-2022	\$0.00
582	Lien placed on assets due to balance owed	04-15-2022	\$0.00
360	Fees and other expenses for collection	05-09-2022	\$300.00
670	Payment Levy	10-07-2022	-\$140.00
971	Notice issued CP 071D	11-14-2022	\$0.00
196	Interest charged for late payment	20224305 11-14-2022	\$574.21
670	Payment Levy	10-31-2022	-\$174.21
670	Payment Levy	06-30-2023	-\$400.00
971	Notice issued CP 071D	11-13-2023	\$0.00
196	Interest charged for late payment	20234305 11-13-2023	\$522.83
520	Bankruptcy or other legal action filed	12-05-2023	\$0.00
670	Payment Levy	01-03-2024	-\$522.83

Exhibit E



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 05-09-2024
Response Date: 05-09-2024
Tracking Number: 105956931132

FORM NUMBER: CIVIL PENALTY

TAX PERIOD: Dec. 31, 2019

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-7205

JOH MCLE

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 5,000.00
ACCRUED INTEREST: 216.02 AS OF: May 20, 2024

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 5,216.02

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
240	Miscellaneous penalty IRC 6702 Penalty for Filing Frivolous Tax Return 00-00-0000	20223105	08-22-2022	\$5,000.00
n/a	71254-609-52009-2			
290	Additional tax assessed 00-00-0000	20223105	08-22-2022	\$0.00
n/a	71254-609-52009-2			
971	Notice issued CP 0015		08-22-2022	\$0.00
582	Lien placed on assets due to balance owed		10-07-2022	\$0.00

360	Fees and other expenses for collection	10-31-2022	\$60.00
971	Collection due process Notice of Intent to Levy -- issued	10-07-2022	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	10-13-2022	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-07-2022	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	10-12-2022	\$0.00
670	Payment Levy	06-30-2023	-\$60.00
971	Notice issued CP 071D	11-13-2023	\$0.00
196	Interest charged for late payment	20234305 11-13-2023	\$432.58
520	Bankruptcy or other legal action filed	12-05-2023	\$0.00
670	Payment Levy	01-03-2024	-\$432.58

This Product Contains Sensitive Taxpayer Data

Exhibit F

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 - No Penalties Tax Period: 2004/12

Run Method: IRS Default

Module Status: Unsettled/(Unsettled)

Interest To: 06/01/2024

GATT Method: N/A

GATT Date: Gatt is OFF

LCU Method: N/A

LCU Interest Date: LCU Interest is OFF

Underpay Net Start: All Dates Included

Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
05/23/2005		04/15/2005	150 Return Filed & Assessed Tax Liability			
04/15/2005			806 Credit for Withheld Taxes and Excess FIC		(6,073.88)	(6,073.88)
04/15/2005			826 Overpayment Transferred		6,073.88	
04/30/2007		04/15/2005	300 Additional Tax Assessment By Examinati		23,371.00	23,371.00
11/03/2021			670 Subsequent Payment		(7.20)	23,363.80
09/02/2022			670 Subsequent Payment		(630.00)	22,733.80
10/07/2022			670 Subsequent Payment		(1,669.47)	21,064.33
10/31/2022			670 Subsequent Payment		(272.34)	20,791.99
12/05/2022			670 Subsequent Payment		(1,400.00)	19,391.99
12/05/2022	11/14/2022	12/05/2022	1010 Suspend Underpayment Interest	1,400.00		19,391.99
01/04/2023			670 Subsequent Payment		(1,000.00)	18,391.99
02/01/2023			670 Subsequent Payment		(2,000.00)	16,391.99
02/06/2023			670 Subsequent Payment		(1,000.00)	15,391.99
03/01/2023			670 Subsequent Payment		(1,000.00)	14,391.99
03/10/2023			670 Subsequent Payment		(1,000.00)	13,391.99
04/05/2023			670 Subsequent Payment		(1,000.00)	12,391.99
05/03/2023			670 Subsequent Payment		(1,000.00)	11,391.99
06/30/2023			670 Subsequent Payment		(1,000.00)	10,391.99
08/04/2023			670 Subsequent Payment		(1,000.00)	9,391.99
09/01/2023			670 Subsequent Payment		(1,000.00)	8,391.99
10/04/2023			670 Subsequent Payment		(1,000.00)	7,391.99
10/18/2023			670 Subsequent Payment		(1,000.00)	6,391.99
11/03/2023			670 Subsequent Payment		(266.59)	6,125.40
01/03/2024			670 Subsequent Payment		(100.00)	6,025.40
02/05/2024			670 Subsequent Payment		(900.00)	5,125.40

Date	Description	Amount	Factor	Interest	Balance
04/15/2005	300 Additional Tax Assessment By Examina	23,371.00			
	806 Credit for Withheld Taxes and Excess F	(6,073.88)			
	826 Overpayment Transferred	6,073.88			23,371.00
04/16/2005	11/03/2021 Underpay	23,371.00	1.101995170	25,754.73	49,125.73
11/03/2021	670 Subsequent Payment	(7.20)			49,118.53
11/04/2021	09/02/2022 Underpay	49,118.53	0.031384901	1,541.58	50,660.11
09/02/2022	670 Subsequent Payment	(630.00)			50,030.11
09/03/2022	10/07/2022 Underpay	50,030.11	0.004998395	250.07	50,280.18
10/07/2022	670 Subsequent Payment	(1,669.47)			48,610.71
10/08/2022	10/31/2022 Underpay	48,610.71	0.003952673	192.14	48,802.85
10/31/2022	670 Subsequent Payment	(272.34)			48,530.51
11/01/2022	11/14/2022 Underpay	48,530.51	0.002303830	111.81	48,642.32
11/15/2022	12/05/2022 Underpay	47,242.32	0.003457735	163.35	
	Underpay Suspended	1,400.00			48,805.67
12/05/2022	670 Subsequent Payment	(1,400.00)			47,405.67
12/06/2022	01/04/2023 Underpay	47,405.67	0.005053397	239.56	47,645.23
01/04/2023	670 Subsequent Payment	(1,000.00)			46,645.23
01/05/2023	02/01/2023 Underpay	46,645.23	0.005383789	251.13	46,896.36

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 - No Penalties Tax Period: 2004/12

Date	Description	Amount	Factor	Interest	Balance
02/01/2023	670 Subsequent Payment	(2,000.00)			44,896.36
02/02/2023 02/06/2023	Underpay	44,896.36	0.000959272	43.07	44,939.42
02/06/2023	670 Subsequent Payment	(1,000.00)			43,939.42
02/07/2023 03/01/2023	Underpay	43,939.42	0.004420277	194.22	44,133.65
03/01/2023	670 Subsequent Payment	(1,000.00)			43,133.65
03/02/2023 03/10/2023	Underpay	43,133.65	0.001727352	74.51	43,208.16
03/10/2023	670 Subsequent Payment	(1,000.00)			42,208.16
03/11/2023 04/05/2023	Underpay	42,208.16	0.004998273	210.97	42,419.12
04/05/2023	670 Subsequent Payment	(1,000.00)			41,419.12
04/06/2023 05/03/2023	Underpay	41,419.12	0.005383789	222.99	41,642.12
05/03/2023	670 Subsequent Payment	(1,000.00)			40,642.12
05/04/2023 06/30/2023	Underpay	40,642.12	0.011184303	454.55	41,096.67
06/30/2023	670 Subsequent Payment	(1,000.00)			40,096.67
07/01/2023 08/04/2023	Underpay	40,096.67	0.006734259	270.02	40,366.69
08/04/2023	670 Subsequent Payment	(1,000.00)			39,366.69
08/05/2023 09/01/2023	Underpay	39,366.69	0.005383789	211.94	39,578.63
09/01/2023	670 Subsequent Payment	(1,000.00)			38,578.63
09/02/2023 10/04/2023	Underpay	38,578.63	0.006458494	249.16	38,827.79
10/04/2023	670 Subsequent Payment	(1,000.00)			37,827.79
10/05/2023 10/18/2023	Underpay	37,827.79	0.003072869	116.24	37,944.03
10/18/2023	670 Subsequent Payment	(1,000.00)			36,944.03
10/19/2023 11/03/2023	Underpay	36,944.03	0.003512620	129.77	37,073.80
11/03/2023	670 Subsequent Payment	(266.59)			36,807.21
11/04/2023 01/03/2024	Underpay	36,807.21	0.013456334	495.29	37,302.50
01/03/2024	670 Subsequent Payment	(100.00)			37,202.50
01/04/2024 02/05/2024	Underpay	37,202.50	0.007238398	269.29	37,471.79
02/05/2024	670 Subsequent Payment	(900.00)			36,571.79
02/06/2024 06/01/2024	Underpay	36,571.79	0.025900718	947.24	37,519.03

Account Summary:

	As Computed	Per Transcript	Adjustment
Deficiency Interest	32,393.63	40,357.66	(7,964.03)
Overpayment Interest			
Principal Balance			45,483.06
	32,393.63	40,357.66	37,519.03

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 - No Penalties Tax Period: 2003/12

Run Method: IRS Default

Module Status: Unsettled/(Unsettled)

Interest To: 06/01/2024

GATT Method: N/A

GATT Date: Gatt is OFF

LCU Method: N/A

LCU Interest Date: LCU Interest is OFF

Underpay Net Start: All Dates Included

Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
05/31/2004		04/15/2004	150 Return Filed & Assessed Tax Liability			
04/15/2004			806 Credit for Withheld Taxes and Excess FIC		(362.99)	(362.99)
08/29/2005		04/15/2004	300 Additional Tax Assessment By Examinatic		21,260.00	20,897.01
05/31/2004			846 Refund of Overpayment		362.99	21,260.00
04/15/2009			706 Generated Overpayment Applied from An		(2,348.08)	18,911.92
09/27/2021			360 Fees and Collection Costs		120.00	19,031.92
11/03/2021			670 Subsequent Payment		(3.43)	19,028.49
09/02/2022			670 Subsequent Payment		(30.00)	18,998.49
10/31/2022			670 Subsequent Payment		(273.07)	18,725.42
12/05/2022			670 Subsequent Payment		(600.00)	18,125.42
12/05/2022	11/14/2022	12/05/2022	1010 Suspend Underpayment Interest	600.00		18,125.42
01/04/2023			670 Subsequent Payment		(100.00)	18,025.42
02/06/2023			670 Subsequent Payment		(1,000.00)	17,025.42
03/01/2023			670 Subsequent Payment		(1,000.00)	16,025.42
03/10/2023			670 Subsequent Payment		(300.00)	15,725.42
04/05/2023			670 Subsequent Payment		(700.00)	15,025.42
05/03/2023			670 Subsequent Payment		(1,000.00)	14,025.42
05/31/2023			670 Subsequent Payment		(1,000.00)	13,025.42
06/30/2023			670 Subsequent Payment		(500.00)	12,525.42
08/04/2023			670 Subsequent Payment		(500.00)	12,025.42
09/01/2023			670 Subsequent Payment		(1,000.00)	11,025.42
10/04/2023			670 Subsequent Payment		(832.97)	10,192.45
10/18/2023			670 Subsequent Payment		(2,018.94)	8,173.51
11/03/2023			670 Subsequent Payment		(954.68)	7,218.83
12/13/2023			670 Subsequent Payment		(193.41)	7,025.42
01/03/2024			670 Subsequent Payment		(100.00)	6,925.42
01/03/2024	12/18/2023	01/03/2024	1010 Suspend Underpayment Interest	100.00		6,925.42
02/05/2024			670 Subsequent Payment		(900.00)	6,025.42

Date	Description	Amount	Factor	Interest	Balance
04/15/2004	300 Additional Tax Assessment By Examina	21,260.00			
	806 Credit for Withheld Taxes and Excess F	(362.99)			20,897.01
04/16/2004 05/31/2004	Underpay	20,897.01	0.006303508	131.72	21,028.73
05/31/2004	846 Refund of Overpayment	362.99			21,391.72
06/01/2004 04/15/2009	Underpay	21,391.72	0.371264570	7,941.99	29,333.71
04/15/2009	706 Generated Overpayment Applied from /	(2,348.08)			26,985.63
04/16/2009 09/27/2021	Underpay	26,985.63	0.593010693	16,002.77	42,988.40
09/27/2021	360 Fees and Collection Costs	120.00			43,108.40
09/28/2021 11/03/2021	Underpay	43,108.40	0.003045599	131.29	43,239.69
11/03/2021	670 Subsequent Payment	(3.43)			43,236.26
11/04/2021 09/02/2022	Underpay	43,236.26	0.031384901	1,356.97	44,593.23
09/02/2022	670 Subsequent Payment	(30.00)			44,563.23
09/03/2022 10/31/2022	Underpay	44,563.23	0.008970824	399.77	44,963.00
10/31/2022	670 Subsequent Payment	(273.07)			44,689.93
11/01/2022 11/14/2022	Underpay	44,689.93	0.002303830	102.96	44,792.89

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 - No Penalties Tax Period: 2003/12

Date	Description	Amount	Factor	Interest	Balance
11/15/2022 12/05/2022	Underpay	44,192.89	0.003457735	152.81	
	Underpay Suspended	600.00			44,945.69
12/05/2022	670 Subsequent Payment	(600.00)			44,345.69
12/06/2022 01/04/2023	Underpay	44,345.69	0.005053397	224.10	44,569.79
01/04/2023	670 Subsequent Payment	(100.00)			44,469.79
01/05/2023 02/06/2023	Underpay	44,469.79	0.006348225	282.30	44,752.09
02/06/2023	670 Subsequent Payment	(1,000.00)			43,752.09
02/07/2023 03/01/2023	Underpay	43,752.09	0.004420277	193.40	43,945.49
03/01/2023	670 Subsequent Payment	(1,000.00)			42,945.49
03/02/2023 03/10/2023	Underpay	42,945.49	0.001727352	74.18	43,019.67
03/10/2023	670 Subsequent Payment	(300.00)			42,719.67
03/11/2023 04/05/2023	Underpay	42,719.67	0.004998273	213.52	42,933.20
04/05/2023	670 Subsequent Payment	(700.00)			42,233.20
04/06/2023 05/03/2023	Underpay	42,233.20	0.005383789	227.37	42,460.57
05/03/2023	670 Subsequent Payment	(1,000.00)			41,460.57
05/04/2023 05/31/2023	Underpay	41,460.57	0.005383789	223.21	41,683.79
05/31/2023	670 Subsequent Payment	(1,000.00)			40,683.79
06/01/2023 06/30/2023	Underpay	40,683.79	0.005769453	234.72	40,918.51
06/30/2023	670 Subsequent Payment	(500.00)			40,418.51
07/01/2023 08/04/2023	Underpay	40,418.51	0.006734259	272.19	40,690.70
08/04/2023	670 Subsequent Payment	(500.00)			40,190.70
08/05/2023 09/01/2023	Underpay	40,190.70	0.005383789	216.38	40,407.08
09/01/2023	670 Subsequent Payment	(1,000.00)			39,407.08
09/02/2023 10/04/2023	Underpay	39,407.08	0.006458494	254.51	39,661.59
10/04/2023	670 Subsequent Payment	(832.97)			38,828.62
10/05/2023 10/18/2023	Underpay	38,828.62	0.003072869	119.32	38,947.93
10/18/2023	670 Subsequent Payment	(2,018.94)			36,928.99
10/19/2023 11/03/2023	Underpay	36,928.99	0.003512620	129.72	37,058.71
11/03/2023	670 Subsequent Payment	(954.68)			36,104.03
11/04/2023 12/13/2023	Underpay	36,104.03	0.008804698	317.89	36,421.92
12/13/2023	670 Subsequent Payment	(193.41)			36,228.51
12/14/2023 12/18/2023	Underpay	36,228.51	0.001096371	39.72	36,268.23
12/19/2023 01/03/2024	Underpay	36,168.23	0.003510817	126.98	
	Underpay Suspended	100.00			36,395.21
01/03/2024	670 Subsequent Payment	(100.00)			36,295.21
01/04/2024 02/05/2024	Underpay	36,295.21	0.007238398	262.72	36,557.92
02/05/2024	670 Subsequent Payment	(900.00)			35,657.92
02/06/2024 06/01/2024	Underpay	35,657.92	0.025900718	923.57	36,581.49

Account Summary:

Deficiency Interest
Overpayment Interest
Principal Balance

As Computed	Per Transcript	Adjustment
30,556.07	36,407.58	(5,851.51)
		42,433.00
30,556.07	36,407.58	36,581.49

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 Tax Period: 2002/12

Run Method: IRS Default

Module Status: Unsettled/(Unsettled)

Interest To: 06/01/2024

GATT Method: N/A

GATT Date: Gatt is OFF

LCU Method: N/A

LCU Interest Date: LCU Interest is OFF

Underpay Net Start: All Dates Included

Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
05/31/2004		04/15/2003	150 Return Filed & Assessed Tax Liability			
10/03/2005		04/15/2003	300 Additional Tax Assessment By Examination		31,703.00	31,703.00
04/15/2008			706 Generated Overpayment Applied from An		(2,253.11)	29,449.89
09/23/2021			670 Subsequent Payment		(1,734.30)	27,715.59
10/26/2021			670 Subsequent Payment		(1,734.30)	25,981.29
11/03/2021			670 Subsequent Payment		(8.70)	25,972.59
11/19/2021			670 Subsequent Payment		(1,734.30)	24,238.29
12/21/2021			670 Subsequent Payment		(1,885.70)	22,352.59
01/26/2022			670 Subsequent Payment		(1,885.70)	20,466.89
02/23/2022			670 Subsequent Payment		(1,885.70)	18,581.19
04/25/2022			670 Subsequent Payment		(1,810.75)	16,770.44
05/25/2022			670 Subsequent Payment		(1,885.70)	14,884.74
06/23/2022			670 Subsequent Payment		(2,931.50)	11,953.24
07/26/2022			670 Subsequent Payment		(2,931.50)	9,021.74
08/25/2022			670 Subsequent Payment		(2,931.50)	6,090.24
09/02/2022			670 Subsequent Payment		(465.25)	5,624.99
09/23/2022			670 Subsequent Payment		(2,931.50)	2,693.49
10/26/2022			670 Subsequent Payment		(2,931.50)	(238.01)
10/31/2022			670 Subsequent Payment		(1,106.76)	(1,344.77)
11/18/2022			670 Subsequent Payment		(2,931.50)	(4,276.27)
11/18/2022	11/14/2022	11/18/2022	1010 Suspend Underpayment Interest	2,931.50		(4,276.27)
12/05/2022			670 Subsequent Payment		(9.47)	(4,285.74)
12/05/2022	11/14/2022	12/05/2022	1010 Suspend Underpayment Interest	9.47		(4,285.74)
12/21/2022			670 Subsequent Payment		(3,211.80)	(7,497.54)
01/04/2023			670 Subsequent Payment		(909.47)	(8,407.01)
01/26/2023			670 Subsequent Payment		(3,211.80)	(11,618.81)
02/01/2023			670 Subsequent Payment		(9.47)	(11,628.28)
02/06/2023			670 Subsequent Payment		(9.47)	(11,637.75)
02/23/2023			670 Subsequent Payment		(3,211.80)	(14,849.55)
03/01/2023			670 Subsequent Payment		(9.47)	(14,859.02)
03/10/2023			670 Subsequent Payment		(66.95)	(14,925.97)
03/24/2023			670 Subsequent Payment		(3,211.80)	(18,137.77)
04/05/2023			670 Subsequent Payment		(309.47)	(18,447.24)
04/25/2023			670 Subsequent Payment		(3,211.80)	(21,659.04)
05/03/2023			670 Subsequent Payment		(9.47)	(21,668.51)
05/24/2023			670 Subsequent Payment		(3,211.80)	(24,880.31)
05/31/2023			670 Subsequent Payment		(1,009.47)	(25,889.78)
06/23/2023			670 Subsequent Payment		(3,211.80)	(29,101.58)
06/30/2023			670 Subsequent Payment		(49.47)	(29,151.05)
07/26/2023			670 Subsequent Payment		(3,211.80)	(32,362.85)
08/04/2023			670 Subsequent Payment		(509.47)	(32,872.32)
08/24/2023			670 Subsequent Payment		(3,211.80)	(36,084.12)
09/01/2023			670 Subsequent Payment		(9.47)	(36,093.59)
09/25/2023			670 Subsequent Payment		(3,211.80)	(39,305.39)
10/04/2023			670 Subsequent Payment		(176.50)	(39,481.89)

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 Tax Period: 2002/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
10/18/2023			670 Subsequent Payment		(1,000.00)	(40,481.89)
10/26/2023			670 Subsequent Payment		(3,211.80)	(43,693.69)
11/03/2023			670 Subsequent Payment		(788.20)	(44,481.89)
11/17/2023			670 Subsequent Payment		(3,307.70)	(47,789.59)
12/13/2023			670 Subsequent Payment		(1,816.06)	(49,605.65)
12/21/2023			670 Subsequent Payment		(3,313.00)	(52,918.65)
01/03/2024			670 Subsequent Payment		(854.06)	(53,772.71)
01/25/2024			670 Subsequent Payment		(3,313.00)	(57,085.71)
02/05/2024			670 Subsequent Payment		(209.47)	(57,295.18)
02/22/2024			670 Subsequent Payment		(3,313.00)	(60,608.18)
03/01/2024			670 Subsequent Payment		(2,009.47)	(62,617.65)
03/26/2024			670 Subsequent Payment		(3,313.00)	(65,930.65)
03/29/2024			670 Subsequent Payment		(2,009.47)	(67,940.12)
04/25/2024			670 Subsequent Payment		(3,313.00)	(71,253.12)
05/08/2024			670 Subsequent Payment		(2,009.47)	(73,262.59)
05/23/2024			670 Subsequent Payment		(3,313.00)	(76,575.59)
06/07/2024			670 Subsequent Payment			(76,575.59)

Date	Description	Amount	Factor	Interest	Balance
04/15/2003	300 Additional Tax Assessment By Examina	31,703.00			31,703.00
04/16/2003	04/15/2008 Underpay	31,703.00	0.367558254	11,652.70	43,355.70
04/15/2008	706 Generated Overpayment Applied from /	(2,253.11)			41,102.59
04/16/2008	09/23/2021 Underpay	41,102.59	0.680976429	27,989.89	69,092.48
09/23/2021	670 Subsequent Payment	(1,734.30)			67,358.18
09/24/2021	10/26/2021 Underpay	67,358.18	0.002715899	182.94	67,541.12
10/26/2021	670 Subsequent Payment	(1,734.30)			65,806.82
10/27/2021	11/03/2021 Underpay	65,806.82	0.000657723	43.28	65,850.10
11/03/2021	670 Subsequent Payment	(8.70)			65,841.40
11/04/2021	11/19/2021 Underpay	65,841.40	0.001315879	86.64	65,928.04
11/19/2021	670 Subsequent Payment	(1,734.30)			64,193.74
11/20/2021	12/21/2021 Underpay	64,193.74	0.002633490	169.05	64,362.80
12/21/2021	670 Subsequent Payment	(1,885.70)			62,477.10
12/22/2021	01/26/2022 Underpay	62,477.10	0.002963164	185.13	62,662.23
01/26/2022	670 Subsequent Payment	(1,885.70)			60,776.53
01/27/2022	02/23/2022 Underpay	60,776.53	0.002303925	140.02	60,916.55
02/23/2022	670 Subsequent Payment	(1,885.70)			59,030.85
02/24/2022	04/25/2022 Underpay	59,030.85	0.005714625	337.34	59,368.19
04/25/2022	670 Subsequent Payment	(1,810.75)			57,557.44
04/26/2022	05/25/2022 Underpay	57,557.44	0.003292901	189.53	57,746.97
05/25/2022	670 Subsequent Payment	(1,885.70)			55,861.27
05/26/2022	06/23/2022 Underpay	55,861.27	0.003182963	177.80	56,039.08
06/23/2022	670 Subsequent Payment	(2,931.50)			53,107.58
06/24/2022	07/26/2022 Underpay	53,107.58	0.004337863	230.37	53,337.95
07/26/2022	670 Subsequent Payment	(2,931.50)			50,406.45
07/27/2022	08/25/2022 Underpay	50,406.45	0.004117762	207.56	50,614.01
08/25/2022	670 Subsequent Payment	(2,931.50)			47,682.51
08/26/2022	09/02/2022 Underpay	47,682.51	0.001096416	52.28	47,734.79
09/02/2022	670 Subsequent Payment	(465.25)			47,269.54
09/03/2022	09/23/2022 Underpay	47,269.54	0.002880656	136.17	47,405.71
09/23/2022	670 Subsequent Payment	(2,931.50)			44,474.21
09/24/2022	10/26/2022 Underpay	44,474.21	0.005246173	233.32	44,707.53
10/26/2022	670 Subsequent Payment	(2,931.50)			41,776.03

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 Tax Period: 2002/12

Date	Description	Amount	Factor	Interest	Balance
10/27/2022 10/31/2022	Underpay	41,776.03	0.000822188	34.35	41,810.38
10/31/2022	670 Subsequent Payment	(1,106.76)			40,703.62
11/01/2022 11/14/2022	Underpay	40,703.62	0.002303830	93.77	40,797.39
11/15/2022 11/18/2022	Underpay	37,856.42	0.000657696	24.90	
	Underpay Suspended	2,940.97			40,822.29
11/18/2022	670 Subsequent Payment	(2,931.50)			37,890.79
11/19/2022 12/05/2022	Underpay	37,881.32	0.002798199	106.00	
	Underpay Suspended	9.47			37,996.79
12/05/2022	670 Subsequent Payment	(9.47)			37,987.32
12/06/2022 12/21/2022	Underpay	37,987.32	0.002633382	100.04	38,087.35
12/21/2022	670 Subsequent Payment	(3,211.80)			34,875.55
12/22/2022 01/04/2023	Underpay	34,875.55	0.002413658	84.18	34,959.73
01/04/2023	670 Subsequent Payment	(909.47)			34,050.26
01/05/2023 01/26/2023	Underpay	34,050.26	0.004227685	143.95	34,194.21
01/26/2023	670 Subsequent Payment	(3,211.80)			30,982.41
01/27/2023 02/01/2023	Underpay	30,982.41	0.001151237	35.67	31,018.08
02/01/2023	670 Subsequent Payment	(9.47)			31,008.61
02/02/2023 02/06/2023	Underpay	31,008.61	0.000959272	29.75	31,038.36
02/06/2023	670 Subsequent Payment	(9.47)			31,028.89
02/07/2023 02/23/2023	Underpay	31,028.89	0.003265281	101.32	31,130.21
02/23/2023	670 Subsequent Payment	(3,211.80)			27,918.41
02/24/2023 03/01/2023	Underpay	27,918.41	0.001151237	32.14	27,950.55
03/01/2023	670 Subsequent Payment	(9.47)			27,941.08
03/02/2023 03/10/2023	Underpay	27,941.08	0.001727352	48.26	27,989.34
03/10/2023	670 Subsequent Payment	(66.95)			27,922.39
03/11/2023 03/24/2023	Underpay	27,922.39	0.002688281	75.06	27,997.45
03/24/2023	670 Subsequent Payment	(3,211.80)			24,785.65
03/25/2023 04/05/2023	Underpay	24,785.65	0.002303799	57.10	24,842.76
04/05/2023	670 Subsequent Payment	(309.47)			24,533.29
04/06/2023 04/25/2023	Underpay	24,533.29	0.003842613	94.27	24,627.56
04/25/2023	670 Subsequent Payment	(3,211.80)			21,415.76
04/26/2023 05/03/2023	Underpay	21,415.76	0.001535277	32.88	21,448.64
05/03/2023	670 Subsequent Payment	(9.47)			21,439.17
05/04/2023 05/24/2023	Underpay	21,439.17	0.004035130	86.51	21,525.68
05/24/2023	670 Subsequent Payment	(3,211.80)			18,313.88
05/25/2023 05/31/2023	Underpay	18,313.88	0.001343238	24.60	18,338.48
05/31/2023	670 Subsequent Payment	(1,009.47)			17,329.01
06/01/2023 06/23/2023	Underpay	17,329.01	0.004420277	76.60	17,405.60
06/23/2023	670 Subsequent Payment	(3,211.80)			14,193.80
06/24/2023 06/30/2023	Underpay	14,193.80	0.001343238	19.07	14,212.87
06/30/2023	670 Subsequent Payment	(49.47)			14,163.40
07/01/2023 07/26/2023	Underpay	14,163.40	0.004998273	70.79	14,234.19
07/26/2023	670 Subsequent Payment	(3,211.80)			11,022.39
07/27/2023 08/04/2023	Underpay	11,022.39	0.001727352	19.04	11,041.43
08/04/2023	670 Subsequent Payment	(509.47)			10,531.96
08/05/2023 08/24/2023	Underpay	10,531.96	0.003842613	40.47	10,572.43
08/24/2023	670 Subsequent Payment	(3,211.80)			7,360.63
08/25/2023 09/01/2023	Underpay	7,360.63	0.001535277	11.30	7,371.93
09/01/2023	670 Subsequent Payment	(9.47)			7,362.46
09/02/2023 09/25/2023	Underpay	7,362.46	0.004612905	33.96	7,396.43
09/25/2023	670 Subsequent Payment	(3,211.80)			4,184.63
09/26/2023 10/04/2023	Underpay	4,184.63	0.001837114	7.69	4,192.31
10/04/2023	670 Subsequent Payment	(176.50)			4,015.81
10/05/2023 10/18/2023	Underpay	4,015.81	0.003072869	12.34	4,028.15
10/18/2023	670 Subsequent Payment	(1,000.00)			3,028.15

490 Activity Summary - JOHN MCLEOD

FED - ***-**-7205 JOHN MCLEOD 1040 Tax Period: 2002/12

Date	Description	Amount	Factor	Interest	Balance
10/19/2023 10/26/2023	Underpay	3,028.15	0.001754770	5.31	3,033.47
10/26/2023	670 Subsequent Payment	(3,211.80)			(178.33)
10/27/2023 11/03/2023	Overpay	(178.33)	0.001754770	(0.31)	(178.65)
11/03/2023	670 Subsequent Payment	(788.20)			(966.85)
11/04/2023 11/17/2023	Overpay	(966.85)	0.003072869	(2.97)	(969.82)
11/17/2023	670 Subsequent Payment	(3,307.70)			(4,277.52)
11/18/2023 12/13/2023	Overpay	(4,277.52)	0.005714270	(24.44)	(4,301.96)
12/13/2023	670 Subsequent Payment	(1,816.06)			(6,118.02)
12/14/2023 12/21/2023	Overpay	(6,118.02)	0.001754770	(10.74)	(6,128.76)
12/21/2023	670 Subsequent Payment	(3,313.00)			(9,441.76)
12/22/2023 01/03/2024	Overpay	(9,441.76)	0.002851264	(26.92)	(9,468.68)
01/03/2024	670 Subsequent Payment	(854.06)			(10,322.74)
01/04/2024 01/25/2024	Overpay	(10,322.74)	0.004819796	(49.75)	(10,372.49)
01/25/2024	670 Subsequent Payment	(3,313.00)			(13,685.49)
01/26/2024 02/05/2024	Overpay	(13,685.49)	0.002407001	(32.94)	(13,718.43)
02/05/2024	670 Subsequent Payment	(209.47)			(13,927.90)
02/06/2024 02/22/2024	Overpay	(13,927.90)	0.003722352	(51.84)	(13,979.75)
02/22/2024	670 Subsequent Payment	(3,313.00)			(17,292.75)
02/23/2024 03/01/2024	Overpay	(17,292.75)	0.001749972	(30.26)	(17,323.01)
03/01/2024	670 Subsequent Payment	(2,009.47)			(19,332.48)
03/02/2024 03/26/2024	Overpay	(19,332.48)	0.005478838	(105.92)	(19,438.40)
03/26/2024	670 Subsequent Payment	(3,313.00)			(22,751.40)
03/27/2024 03/29/2024	Overpay	(22,751.40)	0.000655881	(14.92)	(22,766.32)
03/29/2024	670 Subsequent Payment	(2,009.47)			(24,775.79)
03/30/2024 04/25/2024	Overpay	(24,775.79)	0.005918440	(146.63)	(24,922.42)
04/25/2024	670 Subsequent Payment	(3,313.00)			(28,235.42)
04/26/2024 05/08/2024	Overpay	(28,235.42)	0.002845260	(80.34)	(28,315.76)
05/08/2024	670 Subsequent Payment	(2,009.47)			(30,325.23)
05/09/2024 05/23/2024	Overpay	(30,325.23)	0.003283710	(99.58)	(30,424.81)
05/23/2024	670 Subsequent Payment	(3,313.00)			(33,737.81)
05/24/2024 06/01/2024	Overpay	(33,737.81)	0.001968934	(66.43)	(33,804.24)

Account Summary:

	As Computed	Per Transcript	Adjustment
Deficiency Interest	43,515.36	69,289.80	(25,774.44)
Overpayment Interest	(744.00)		(744.00)
Principal Balance			(7,285.79)
	42,771.35	69,289.80	(33,804.24)

Exhibit G

INTST

NM-CTRL>MCLE

30 200212 06012024 MCLE

7,925.74	ASSESSED FTP
69,289.80	ASSESSED INT
58,996.24-	TAX & PENALTY
18,219.30	ASSESSED TOTAL
.00	ACCRUED FTP
6,572.90	ACCRUED INT
6,572.90	TOTAL ACCRUALS
7,925.74	TOTAL FTP
75,862.70	TOTAL INT
24,792.20	BALANCE DUE

INTST				LOC CD	3812-12	LUC	20240605
30	200312	06012024	MCLE				
		5,315.00	ASSESSED FTP				
		36,407.58	ASSESSED INT				
		10,277.42	TAX & PENALTY				
		52,000.00	ASSESSED TOTAL				
		.00	ACCRUED FTP				
		6,884.54	ACCRUED INT				
		6,884.54	TOTAL ACCRUALS				
		5,315.00	TOTAL FTP				
		43,292.12	TOTAL INT				
		58,884.54	BALANCE DUE				

INTST				LOC CD	3812-12	LUC	20240605
30	200412	06012024	MCLE				
		5,842.74	ASSESSED FTP				
		40,357.66	ASSESSED INT				
		9,799.60	TAX & PENALTY				
		56,000.00	ASSESSED TOTAL				
		.00	ACCRUED FTP				
		2,534.25	ACCRUED INT				
		2,534.25	TOTAL ACCRUALS				
		5,842.74	TOTAL FTP				
		42,891.91	TOTAL INT				
		58,534.25	BALANCE DUE				

INTST LOC CD 3812-12 LUC 20240605
55 200912 06012024 MCLE
 .00 ASSESSED FTP
 2,939.48 ASSESSED INT
 4,060.52 TAX & PENALTY
 7,000.00 ASSESSED TOTAL
 .00 ACCRUED FTP
 320.65 ACCRUED INT
 320.65 TOTAL ACCRUALS
 .00 TOTAL FTP
 3,260.13 TOTAL INT
 7,320.65 BALANCE DUE

COMPUTATION HOLD ON FTP
Employee #2213612245 Page 001 of 002 ►PAGE 002

INTST LOC CD 3812-12 LUC 20240605
55 200912 06012024 MCLE
 .00 ASSESSED FTP
 2,939.48 ASSESSED INT
 4,060.52 TAX & PENALTY
 7,000.00 ASSESSED TOTAL
 .00 ACCRUED FTP
 320.65 ACCRUED INT
 320.65 TOTAL ACCRUALS
 .00 TOTAL FTP
 3,260.13 TOTAL INT
 7,320.65 BALANCE DUE

COMPUTATION HOLD ON FTP
Employee #2213612245 Page 001 of 002 ►PAGE 002

INTST LOC CD 3812-12 LUC 20240605
55 201912 06012024 MCLE
 .00 ASSESSED FTP
 432.58 ASSESSED INT
 4,567.42 TAX & PENALTY
 5,000.00 ASSESSED TOTAL
 .00 ACCRUED FTP
 229.72 ACCRUED INT
 229.72 TOTAL ACCRUALS
 .00 TOTAL FTP
 662.30 TOTAL INT
 5,229.72 BALANCE DUE

COMPUTATION HOLD ON FTP
Employee #2213612245 Page 001 of 002 ►PAGE 002